



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WOODHOUSE TODD & WOODHOUSE JULIA
TRUSTEES

WOODHOUSE TODD & WOODHOUSE JULIA TRUSTEES
8000 NE 211TH AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 168485-000

PROPERTY LOCATION: 8000 NE 211th Ave
Vancouver, WA 98682

PETITION: 278

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 250,785	\$ 250,785
Improvements	\$ 770,733	\$ 699,012
Personal property		
ASSESSED VALUE	\$ 1,021,518	BOE VALUE \$ 949,797

Date of hearing: May 11, 2022

Recording ID# WOODHOUSE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Todd Woodhouse

Julia Woodhouse

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,073 square feet, built in 2014 and is of good plus construction quality located on 5 acres.

The appellants referred to their submitted materials. Assessor comparable #1 has a 4-car detached garage with RV bays, in addition to the 2-car garage in the home, and a stable. Assessor comparable #2 has a huge, covered riding arena, a fenced outdoor arena, horse stables, and a garage outbuilding. Assessor comparable #3 has a detached 3-car garage with an additional room and a separate large barn. Assessor comparable #4 is in an exclusive neighborhood with extensive landscaping and additional living space above the garage. The subject does not have outbuildings, fencing, or a pool. There is minimal landscaping and a small gazebo. The appellant's comparables include larger homes with pools, views, extensive landscaping, and one has an apartment with a 6-car garage. The comparables were investigated in-person by the appellant and adjusted for differences to the subject property. The appellant submitted five comparable sales [#202154-034 sold for \$939,000 in November 2020; #206685-152 sold for \$838,000 in February 2020; #206685-102 sold for \$840,000 in July 2020; #184950-022 sold for \$685,000 in March 2020; and #211279-000 sold for \$819,000 in September 2020].

The appellant requested a value of \$850,000.

The Assessor's evidence included four sales adjusted for time, comparable sale maps, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The testimony and review of the comparable properties indicate the Assessor's properties have significant extra amenities like extra garages, stables, horse barns, pools, etc. The appellant property and the appellant's comparable sales have few if any of the amenities mentioned. The subject property more closely matches the appellant's comparable sales that indicate a value of approximately \$233 per square foot or \$949,797.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$949,797 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BALLARD LISA ANN & LOWTHER JOHN ALLEN IV

BALLARD LISA ANN & LOWTHER JOHN ALLEN IV
610 NW VIEW RIDGE LANE
CAMAS, WA 98607

ACCOUNT NUMBER: 82990-498

PROPERTY LOCATION: 610 NW View Ridge Lane
Camas, WA 98607

PETITION: 302

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 260,800	\$	260,800
Improvements	\$ 443,548	\$	422,948
Personal property			
ASSESSED VALUE	\$ 704,348	BOE VALUE	\$ 683,748

Date of hearing: May 11, 2022

Recording ID# BALLARD

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,692 square feet, built in 1990 and is of good construction quality located on 0.14 acres.

The appellant submitted three comparable sales [#82990-556 sold for \$680,000 in July 2020; #127463-192 sold for \$579,500 in October 2020; and #83144-002 sold for \$600,000 in August 2020].

The appellant requested a value of \$550,000.

The Assessor's evidence included four sales adjusted for time, photos of the home and views, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$683,748. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales support the revised value of \$683,748.

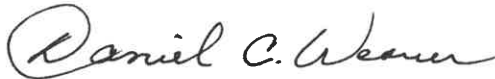
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$683,748 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MORAN MICHAEL J

MORAN MICHAEL J
2316 NE 80TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145094-012

PROPERTY LOCATION: 2316 NE 80th St
Vancouver, WA 98665

PETITION: 447

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 130,900	\$	130,900
Improvements	\$ 214,067	\$	154,151
Personal property			
ASSESSED VALUE	\$ 344,967	BOE VALUE	\$ 285,051

Date of hearing: May 11, 2022

Recording ID# MORAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Mike Moran

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,460 square feet, built in 2002 and is of fair plus construction quality located on 0.06 acres.

The appellant stated that the property is encroached by apartments on multiple sides. The subject is a zero-lot line property with no street frontage. The apartments deplete sunlight to the home. There is constant loud noise from the apartment complex, which funnels against the subject. The comparables submitted are less than those submitted by the Assessor's Office and with better amenities than the subject property. Adjustments were made to the comparables for evaluation against the subject property. The issues that need repair total over \$58,000, which would cost more now due to supply issues and fuel surcharges. The appellant's evidence included a list of repairs needed, totaling \$58,300, and aerial photos of the home's position in relation surrounding dwellings. The appellant submitted three comparable sales [#145536-028 sold for \$250,000 in February 2020; #986037-327 sold for \$265,000 in July 2020; and #145094-056 sold for \$255,000 in January 2020].

The appellant requested a value of \$199,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$285,051.

The Assessor and appellant information support the reduced value of \$285,051.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

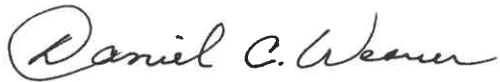
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$285,051 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MONDAY DARYL & MONDAY STACY

MONDAY DARYL & MONDAY STACY
20905 NE 96TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 192657-000

PROPERTY LOCATION: 20905 NE 96th Ave
Battle Ground, WA 98604

PETITION: 448

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 306,518	\$	306,518
Improvements	\$ 742,585	\$	646,082
Personal property			
ASSESSED VALUE	\$ 1,049,103	BOE VALUE	\$ 952,600

Date of hearing: May 11, 2022

Recording ID# MONDAY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Daryl Monday

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,381 square feet, built in 2002 and is of good plus construction quality located on 5 acres. The property includes a detached garage measuring 1,872 square feet, with 1,152 square feet above and 480 square feet beside.

The appellant referred to the submitted materials. The property has not been updated in the past year. The value was reduced by the Board of Equalization for 2020, which trended forward to 2021 indicates a value of \$796,123-\$803,660. Valuing the house at \$222 per square foot indicates a value around \$750,000. The office area on the second floor of the detached garage does have heat. A multi-family residential project has been proposed on the property to the north. The appellant submitted three comparable sales [#192679-000 sold for \$525,000 in June 2020; #179684-000 sold for \$978,500 in August 2020; and #236374-004 sold for \$819,000 in June 2020].

The appellant requested a value of \$666,893, which was updated to \$796,123-\$803,660.

The Assessor's evidence included twelve detailed sales adjusted for time, 2021 property information cards, sales scatter charts, lists of sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

An analysis of all the property sales provided by the Assessor and the appellant indicate a value of approximately \$190 per square foot of the main house or \$952,600.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$952,600 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ALLEN STEVEN D & MANGUM HOLLY R

ALLEN STEVEN D & MANGUM HOLLY R
555 N AMBOY AVE UNIT 572
YACOLT, WA 98675-0799

ACCOUNT NUMBER: 229865-000

PROPERTY LOCATION: 32101 NE CC Landon Rd
Yacolt, WA 98675

PETITION: 449

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 389,453	\$ 389,453
Improvements	\$ 988,959	\$ 560,547
Personal property		
ASSESSED VALUE	\$ 1,378,412	BOE VALUE \$ 950,000

Date of hearing: May 11, 2022

Recording ID# ALLEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Holly Mangum

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,183 square feet, built in 2005 and is of very good minus construction quality located on 53 acres. The home includes an additional 1,224 square feet of living space above the garage. The property includes a loft barn measuring 2,100 square feet with a 9,000 square foot arena and a loaf shed measuring 1,440 square feet.

The appellant referred to the submitted materials. The subject property is located up in a forest and cattle farming area, 45 minutes away from access to the freeway. The comparables collected are comparable in zoning and location. The interior finishes of the subject are not high quality. The home has insert tubs, Formica, and linoleum. The low quality of the finishes causes a need for frequent repairs. The area above the garage is roughly 1,224 and is unfinished. To finish the space would cost roughly \$35,396. The gravel road requires repair which will cost roughly \$15,720. Maintaining the road is necessary, as the home is roughly half an acre from services like mail and trash collection. The property is in a forestry program with alder trees, which are at the age that they require trimming. This will cost roughly \$22,600. The appellant's estimated valuation of \$925,000 was reached with consideration of the costs to cure and comparable sales. The outbuildings on the property are not living space. One does not have electrical and the other has partial electrical. The appellant's evidence included details of repairs needed, totaling \$35,396 as of 2021. The appellant submitted five comparable sales [#274350-000 sold for \$629,000 in January 2020; #246424-000 sold for \$1,020,000 in January 2020; #276646-000 sold for \$789,000 in July 2020; #267186-000 sold for \$1,000,000 in March 2020; and #221492-000 sold for \$1,000,000 in March 2020].

The appellant requested a value of \$925,000.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending no change to the assessed value.

The subject property is in a remote location and in relatively poor condition. Access to shopping and services is difficult because of the long driveway and distance. Location, condition, and cost to cure various issues support a value of \$950,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$950,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAHE BRUNO JACQUES & LIN JULIA

MAHE BRUNO JACQUES & LIN JULIA
14000 NW 29TH AVE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 185246-056

PROPERTY LOCATION: 14000 NW 29th Ave
Vancouver, WA 98685

PETITION: 450

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 167,500	\$ 167,500
Improvements	\$ 526,307	\$ 526,307
Personal property		
ASSESSED VALUE	\$ 693,807	BOE VALUE \$ 693,807

Date of hearing: May 11, 2022

Recording ID# MAHE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,688 square feet, built in 2003 and is of good construction quality located on 0.19 acres.

The property was purchased for \$565,000 in August 2019. The appellant's evidence referenced an appraisal performed by ABEL Appraisal Management Inc. indicating a value of \$565,000 as of July 2019.

The appellant requested a value of \$533,800.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The appellant provided no comparable sales and the independent appraisal is out of date and of no current value. There is no evidence to support a reduction in value.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$693,807 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEHNER CHERYL L

LEHNER CHERYL L
23402 NE 92ND AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 228285-000

PROPERTY LOCATION: 23402 NE 92nd Ave
Battle Ground, WA 98604

PETITION: 456

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 300,180	\$	300,180
Improvements	\$ 365,065	\$	299,820
Personal property			
ASSESSED VALUE	\$ 665,245	BOE VALUE	\$ 600,000

Date of hearing: May 11, 2022

Recording ID# LEHNER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Cheryl Lehner

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,036 square feet, built in 1997 and is of average construction quality located on 5.01 acres. The property includes a general-purpose building measuring 1,080 square feet, a lean-to measuring 432 square feet, and an in-ground pool measuring 608 square feet.

The appellant referred to the submitted materials. The subject is in need of new carpeting and other updating. The appellant's evidence included a bid by Lehner Construction, Inc for repairs, totaling \$54,008 as of September 2021.

The appellant requested a value of \$300,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The subject property needs significant costs to cure all problems to bring it to a market value. A value of \$600,000 is indicated. In addition, the appellant should consider applying to the Assessor's office for a senior exemption based on her testimony.

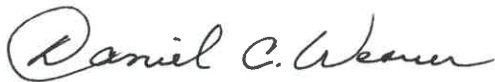
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$600,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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1300 Franklin Street, Suite 650
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HOWARD DAVID R & SCHAFER DIANA C TRUSTEES

HOWARD DAVID R & SCHAFER DIANA C TRUSTEES
211 NE 18TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 91052-382

PROPERTY LOCATION: 211 NE 18th Ave
Battle Ground, WA 98604

PETITION: 461

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 125,000	\$	125,000
Improvements	\$ 548,079	\$	509,713
Personal property			
ASSESSED VALUE	\$ 673,079	BOE VALUE	\$ 634,713

Date of hearing: May 11, 2022

Recording ID# HOWARD

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

David Howard

Diana Schafer (Spectator)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,094 square feet, built in 2004 and is of average plus construction quality located on 0.33 acres.

The appellant referred to the submitted materials. The comparables submitted all indicate a lower value for the subject property, averaging a value of \$584,625. The appellant did not receive the information from the Assessor's Office. The property was purchased for \$539,900 in January 2019. The appellant submitted four comparable sales [#229017-010 sold for \$530,500 in June 2020; #229017-006 sold for \$533,000 in June 2020; #91052-344 sold for \$625,000 in December 2020; and #229010-010 sold for \$650,000 in December 2020].

The appellant requested a value of \$615,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$634,713.

The reduced value submitted by the Assessor is supported by the comparable sales included and supports a value of \$634,713.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$634,713 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FRANKE MILTON E & FRANKE JEANNE A
TRUSTEES

FRANKE MILTON E & FRANKE JEANNE A TRUSTEES
PO BOX 1292
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 218257-000

PROPERTY LOCATION: 7201 NW 291st St
Ridgefield, WA 98642

PETITION: 471

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 294,867	\$	294,867
Improvements	\$ 432,646	\$	432,646
Personal property			
ASSESSED VALUE	\$ 727,513	BOE VALUE	\$ 727,513

Date of hearing: May 11, 2022

Recording ID# FRANKE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Milton Franke

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,230 square feet, built in 2010 and is of good construction quality located on 5.44 acres.

The appellant stated a correction on page 3, the exhibits referenced should be: "Exhibits 1B, 1C, and 1D". The Assessor's comparable properties are not comparable to the subject property, including amenities such as a guest house, horse barns, outbuildings, extra garage bays, and RV storage. There are also significant differences in acreage, home square footage, and location. The subject property does not have these amenities. Details of the Assessor's methodology were requested, but not received. The comparables collected by the appellant are closer to the features of the subject than the Assessor's comparables. The subject has difficult topography including a 200-foot boundary on either side of the stream. The subject value is best indicated by Exhibit 3C, which sold for \$365,000. The estimate of value was updated to \$550,000 in response to the information received on the land constraints. The land is not usable and cannot be donated, due to zoning. The land was purchased for \$180,000 in 2010 and \$425,000 was spent on the home's construction. The appellant submitted three comparable sales [#211056-000 sold for \$590,000 in December 2020; #180824-000 sold for \$646,576 in July 2020; and #209293-000 sold for \$625,000 in November 2020].

The appellant requested a value of \$580,000, which was updated to \$550,000.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The evidence provided by the appellant does not adequately provide the basis for the change in value requested.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$727,513 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: US CENTENNIAL VANCOUVER MALL LLC

MARVIN F POER
C/O JESICA HERMOSILLO/MICHAEL BYRNES
2151 MICHELSON DR SUITE 282
IRVINE, CA 928612

ACCOUNT NUMBER: 160082-000

PROPERTY LOCATION: 8805 NE Vancouver Mall Loop
Vancouver, WA 98662

PETITION: 372

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 2,869,700	\$	2,869,700
Improvements	\$ 11,843,448	\$	11,843,448
Personal property			
ASSESSED VALUE	\$ 14,713,148	BOE VALUE	\$ 14,713,148

Date of hearing: May 11, 2022

Recording ID# USCENT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Michael Byrnes (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story theater measuring 79,456 square feet, located on 6.7 acres.

The representative stated that due to administrative turnover, evidence is not available for presentation at this time.

The appellant requested a value of \$13,241,833.

The appellant provided no information necessary to provide a basis to reduce the value as requested.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$14,713,148 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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